

## FINANCE (23)

### *AGENCY PLAN: STATEMENT OF PURPOSE, GOALS AND BUDGET SUMMARY*

#### STATEMENT OF PURPOSE:

The Finance Department sustains the City's financial solvency, provides finance-based services to City departments and facilitates economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for a world class city's public and private sector customers.

#### AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

#### AGENCY FINANCIAL SUMMARY:

2005-06 <u>Requested</u>		2004-05 <u>Budget</u>	2005-06 <u>Recommended</u>	Increase <u>(Decrease)</u>
\$ 42,358,895	City Appropriations	\$ 46,229,773	\$ 30,747,613	\$ (15,482,160)
\$ 42,358,895	Total Appropriations	\$ 46,229,773	\$ 30,747,613	\$ (15,482,160)
\$ 9,410,464	City Revenues	\$ 8,232,610	\$ 7,688,059	\$ (544,551)
\$ 9,410,464	Total Revenues	\$ 8,232,610	\$ 7,688,059	\$ (544,551)
\$ 32,948,431	NET TAX COST:	\$ 37,997,163	<u>\$ 23,059,554</u>	\$ (14,937,609)

#### AGENCY EMPLOYEE STATISTICS:

2005-06 <u>Requested</u>		2004-05 <u>Budget</u>	04-01-05 <u>Actual</u>	2005-06 <u>Recommended</u>	Increase <u>(Decrease)</u>
<u>433</u>	City Positions	<u>489</u>	<u>400</u>	<u>343</u>	<u>(146)</u>
433	Total Positions	489	400	343	(146)

#### ACTIVITIES IN THIS AGENCY:

	2004-05 <u>Budget</u>	2005-06 <u>Recommended</u>	Increase <u>(Decrease)</u>
Administration	\$ 1,410,828	\$ 1,315,274	\$ (95,554)
Assessments	6,681,968	4,031,362	(2,650,606)
Purchasing	2,791,298	1,771,734	(1,019,564)
Treasury	6,460,057	3,874,391	(2,585,666)
Accounting Operations	14,792,033	8,872,964	(5,919,069)
Income Tax Operations	7,048,820	4,330,803	(2,718,017)
Pension Administration	<u>7,044,769</u>	<u>6,551,085</u>	<u>(493,684)</u>
Total Appropriations	\$ 46,229,773	\$ 30,747,613	\$ (15,482,160)

## FINANCE (23)

### *ADMINISTRATION ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, Debt Management and Facilities Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects Citywide for governmental and quasi-governmental agencies.

#### GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers, which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.

#### MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:

- Completion of **Accounting Consolidation Implementation** (ASAP project).
- Completion of **CityWide User Fee Study** for Fire, DPW, and Police, Health, Recreation, & Planning & Development.
- Continue **Upgrade of Human Resources/Payroll System** including implementation of front-end time capture - to be completed by FY 2007.

#### PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:

- Establish Internal Review Group to review internal controls in order to reduce losses, increase worker efficiency and maximize revenue collections.
- Switch from the use of imprest (petty) cash accounts to Purchase Cards to improve control and accountability.
- Provide online tax preparation and electronic filing for City of Detroit income taxes.

## FINANCE (23)

### ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2002-03 Actual	2003-04 Actual	2004-05 Projection	2005-06 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Attend Department Heads meeting	Bi-monthly	Bi-monthly	Bi-monthly	Bi-monthly
Employee slots budgeted	557	533	393	392
Percent of employee slots filled	89%	99%	100%	100%
Employees receiving training	97%	99%	99%	99%
<b>Outcomes: Results or Impacts of Program Activities<sup>1</sup></b>				
Moody's credit rating	Baa1/Aa3/A1	Baa1/Aa3/A1	Baa1/Aa3/A1	Baa1/Aa3/A1
Standard and Poor's	A-/A/A1	A-/A/A1	BBB+/A/A1	A-/A/A-
Fitch Investor's Service	A/A/A+	A/A/A+	A/A/A+	A/A/A+
<b>Efficiency: Program Costs related to Units of Activity</b>				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
<b>Activity Costs</b>	<b>\$1,680,528</b>	<b>\$1,374,885</b>	<b>\$1,410,828</b>	<b>\$1,315,274</b>

<sup>1</sup>Major credit ratings (G.O./Water/Sewerage Disposal)

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Administration</b>	<b>2004-05 Redbook</b>		<b>2005-06 Dept Final Request</b>		<b>2005-06 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Administration</b>						
<i>APPROPRIATION ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	7	\$1,410,828	7	\$1,548,524	7	\$1,315,274
<b>APPROPRIATION TOTAL</b>	<b>7</b>	<b>\$1,410,828</b>	<b>7</b>	<b>\$1,548,524</b>	<b>7</b>	<b>\$1,315,274</b>
<b>ACTIVITY TOTAL</b>	<b>7</b>	<b>\$1,410,828</b>	<b>7</b>	<b>\$1,548,524</b>	<b>7</b>	<b>\$1,315,274</b>

**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	492,202	508,071	408,935
EMPBENESL - Employee Benefi	324,522	290,942	215,045
OPERSUPSL - Operating Suppli	70,535	71,175	71,175
OPERSVCSL - Operating Servic	427,819	582,586	598,119
OTHEXPSSL - Other Expenses	95,750	95,750	22,000
<i>A23000 - Finance Department</i>	<i>1,410,828</i>	<i>1,548,524</i>	<i>1,315,274</i>
<b>AC0523 - Administration</b>	<b>1,410,828</b>	<b>1,548,524</b>	<b>1,315,274</b>
<b>Grand Total</b>	<b>1,410,828</b>	<b>1,548,524</b>	<b>1,315,274</b>

## **FINANCE (23)**

### ***ASSESSMENTS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ASSESSMENTS**

This activity is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 residential, commercial and industrial, real and personal property parcels within the city for the purpose of levying the taxes lawfully imposed thereon.

#### **GOALS:**

1. Value and assess all properties not exempt by the December 31<sup>st</sup> statutory tax day and produce an assessment roll by February 1<sup>st</sup>.
2. Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next year's assessments.
3. Complete all requests for combinations and divisions of real property descriptions where taxes are current.
4. Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited. Assign appropriate assessments to known businesses where statements have not been filed.
5. Alter and correct proposed valuations relative to the required annual review, and amend the assessment and tax roll due to litigation of protested assessments.
6. Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required.
7. Fully implement changes in the General Property Tax Act required by Proposal A and related legislation.
8. Develop and implement policy and procedures to properly assess properties in the Neighborhood Enterprise Zone (NEZ), Renaissance Zone and Empowerment Enterprise Zone.
9. Computerization of a Personal Property Assessment Administration System that will enable the City to more efficiently capture all personal property taxable value in accordance with the General Property Tax Act through discovery and audit.
10. The Smart Maps are now complete and the GIS Section is in the process of adding building footprints to them.

#### **MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:**

In the upcoming fiscal year, the division will coordinate and implement a Miscellaneous Receivable process by which services rendered by the City of Detroit can be billed and subsequently paid on a more timely basis. These charges can be placed on the tax bill if they are not submitted by the due date. We are currently working with DPW, B&SE, P&DD, and the DAH to expedite the process so that the current time lag between service delivery, the occurrence of non-payment, and the actual placing of the incurred charges onto the tax bill will be shortened from a year or more to just a few months.

#### **PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:**

One of the division's next major projects is to fully implement and utilize the Equalizer software's ability to display building footprint and photograph information.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2002-03 Actual	2003-04 Actual	2004-05 Projection	2005-06 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
February Assessor Review Taxpayer Concerns (Walkins)	1,000	N/A	2,794	N/A
Taxpayer appeals - assessments reviewed	7,981	N/A	N/A	N/A
Taxpayer Letter Appeals	2,609	N/A	N/A	N/A
Taxpayer Protective Appeals	1,172	N/A	N/A	N/A
Board of Review - assessment appeals processed	9,323	N/A	N/A	N/A
Board of Review - hardships processed	3,525	N/A	N/A	N/A
Michigan Tax Tribunal small claims new filings	130	255	525	1,100
Michigan Tax Tribunal full tribunal new filings	46	79	155	310
Michigan Tax Tribunal full tribunal docket preparation	4	38	80	150
<b>Outputs: Results or Impacts of Program Activities</b>				
Percent of ordered Tax Roll changes implemented within 20 days	100%	100%	100%	100%
"Taxpayer of Record" updates	101,425	N/A	N/A	N/A
Homestead affidavits processed <sup>1</sup>	5,600	N/A	N/A	N/A
Response to development requests within 4 days	100%	100%	100%	100%
Reappraisals – permits	1,340	5,091	9,000	15,000
Reappraisals - other changes	24,742	617	2,000	4,300
Engineering changes	1,450	1,457	2,785	3,000
Engineering changes, other	250	175	505	600
City acquisitions processed	1,100	1,200	1,500	1,800
City sales processed	2,400	2,700	2,500	ALL
State Auction sales	N/A	N/A	N/A	N/A
Nuisance abatement appraisals				
New construction – residential	175	N/A	N/A	N/A
Exemption status investigations	43	204	182	208
Reviews of City-owned property				
Number of unsafe/illegal bldg. Conditions reports	4	0	0	0
Building permits processed	5,453	4,714	5,100	12,000
Transfer affidavits processed	25,590	N/A	N/A	N/A
Sales verifications/entered	66,376	N/A	N/A	N/A
Personal property field reviews	1,000	3,715	28,753	10,000
Personal property forms mailed	17,373	14,000	17,628	15,000
Personal property statements processed	6,965	6,970	5,374	6,000
Personal property audits	0	0	1,010	1,200
Michigan Tax Tribunal judgments/stipulations processed	207	186	397	710
STC orders processed	21	60	200	400
Special assessment roll items	7,136	0	0	0
Assessment reviews	140,850	0	0	0
<b>Activity Costs</b>	<b>\$6,285,803</b>	<b>\$6,611,730</b>	<b>\$6,681,968</b>	<b>\$4,031,362</b>

<sup>1</sup>Includes original submissions, updates and recessions

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Assessment</b>	<b>2004-05 Redbook</b>		<b>2005-06 Dept Final Request</b>		<b>2005-06 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Assessments Division</b>						
<i>APPROPRIATION ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	71	\$6,681,968	64	\$6,047,801	48	\$4,031,362
<b>APPROPRIATION TOTAL</b>	<b>71</b>	<b>\$6,681,968</b>	<b>64</b>	<b>\$6,047,801</b>	<b>48</b>	<b>\$4,031,362</b>
<b>ACTIVITY TOTAL</b>	<b>71</b>	<b>\$6,681,968</b>	<b>64</b>	<b>\$6,047,801</b>	<b>48</b>	<b>\$4,031,362</b>



**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,358,171	2,913,929	2,135,801
EMPBENESL - Employee Benefi	2,232,976	2,085,505	1,157,229
PROFSVCSL - Professional/Cont	364,651	309,460	286,960
OPERSUPSL - Operating Supplie	33,750	34,119	27,119
OPERSVCSL - Operating Service	692,420	704,788	424,253
<i>A23000 - Finance Department</i>	<i>6,681,968</i>	<i>6,047,801</i>	<i>4,031,362</i>
<b>AC1023 - Assessments</b>	<b>6,681,968</b>	<b>6,047,801</b>	<b>4,031,362</b>
<b>Grand Total</b>	<b>6,681,968</b>	<b>6,047,801</b>	<b>4,031,362</b>

## **FINANCE (23)**

### ***PURCHASING ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

#### GOALS:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of small, minority and Detroit-based business enterprises.

#### MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:

- More accurate forecasting of estimated expenditures, longer-term purchase order contracts and consolidation into citywide purchases has reduced and is expected to further reduce the volume of purchase order changes.
- Standard Purchase Orders for specific requirements may be further reduced in the future with more accurate projections of requirements, longer term purchase order contracts and more comprehensive period agreements.
- Implementation of Internet and other electronic procurement techniques and procedures utilizing services provided by the City of Detroit's Information Technology Services Department.
- Continued outreach and training of departmental personnel, particularly management and liaison personnel, in the new policies and procedures required in the performance of purchasing function since implementation of the DRMS/Oracle Purchasing Module and the issuance of the revised Purchasing Ordinance in April 2000.
- Outreach and training of suppliers in utilizing DRMS/Oracle and other procurement procedures, and the changes associated with the revised Purchasing Ordinance.
- Monitoring compliance with the Living Wage Ordinance.
- Monitoring compliance with the Prompt Payment Ordinance.
- Continuation of professional training for Purchases Agents, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (Continuous Improvement Process)

#### PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement efforts.

- General Acceptance of electronic quotes from vendors in a secured environment.
- Online (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).
- Electronic Data Interface (EDI) for price lists or at minimum the use of the price lists available on CD-ROM.

**FINANCE (23)*****PURCHASING MEASURES AND TARGETS***

<b>Type of Performance Measure:</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Departmental training (mass and special)	Quarterly	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Detroit Based Supplier Outreach and Training	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Staff training and development sessions	Quarterly	Quarterly	Quarterly	Quarterly
Purchase order changes processed	105	103	100	95
Contracts processed	896	872	841	750
Contract changes processed	904	820	600	600
Number of Detroit-Based Small Business contracts	2,568	2589	2593	2600
Standard Purchase Orders (SPO's) processed	427	401	398	389
Period Agreements processed	593	550	439	400
<b>Efficiency: Program Costs related to Units of Activity</b>				
Time for procurement process	53 days	53 days	45 days	45 days
Response time for formal complaints	5 days	5 days	5 days	5 days
<b>Activity Costs</b>	<b>\$2,532,982</b>	<b>\$2,936,811</b>	<b>\$2,791,298</b>	<b>\$1,771,734</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Purchasing</b>	<b>2004-05</b>		<b>2005-06</b>		<b>2005-06</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Purchasing Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>Budget Rec</b>	<b>FTE</b>
						<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	30	\$2,791,298	22	\$2,247,074	22	\$1,771,734
<b>APPROPRIATION TOTAL</b>	<b>30</b>	<b>\$2,791,298</b>	<b>22</b>	<b>\$2,247,074</b>	<b>22</b>	<b>\$1,771,734</b>
<b>ACTIVITY TOTAL</b>	<b>30</b>	<b>\$2,791,298</b>	<b>22</b>	<b>\$2,247,074</b>	<b>22</b>	<b>\$1,771,734</b>

**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,457,074	1,084,991	946,147
EMPBENESL - Employee Benefi	959,692	775,837	509,196
OPERSUPSL - Operating Suppli	14,178	14,441	14,441
OPERSVCSL - Operating Servic	360,354	371,805	301,950
<i>A23000 - Finance Department</i>	<i>2,791,298</i>	<i>2,247,074</i>	<i>1,771,734</i>
<b>AC1523 - Purchasing</b>	<b>2,791,298</b>	<b>2,247,074</b>	<b>1,771,734</b>
<b>Grand Total</b>	<b>2,791,298</b>	<b>2,247,074</b>	<b>1,771,734</b>

## **FINANCE (23)**

### ***TREASURY ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: TREASURY**

The Treasury Division collects and records all taxes and monies received by the City and the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, disburses funds in accordance with the warrant of the Finance Director and/or School Fiscal Officers.

#### **GOALS:**

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records/timely billing.
5. Operate a cost-effective division.
6. Safeguard City assets.

#### **MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:**

The division collected Wayne County taxes for the first time in January 2005. During the 2005-06 Fiscal year, we will complete the installation and implementation of miscellaneous receivables and delinquency modules of the Equalizer property tax system.

- The division has instituted quarterly tax mailing, semi-annual dunning letters, and aggressive central collection efforts.
- Teller receipts have increased due to the number of taxpayers paying in person and also an increase in the Negotiated Payment Plan (NPP).

#### **PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:**

- Transfer delinquent real property taxes to Wayne County for collection.

**FINANCE (23)*****TREASURY MEASURES AND TARGETS***

<b>Type of Performance Measure:</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Prior year delinquent property tax collections (including interest and penalty)	\$38,000,000	\$33,549,742	\$38,000,000	\$38,000,000
Number of property tax receipts processed	27	27	27	27
Receipts processed - teller	475,000	525,000	700,000	475,000
Checks disbursed	156,000	163,001	260,000	156,000
Income tax checks deposited	1,010,000	1,092,684	900,000	1,010,000
Monies "escheated" to the State	90,000	85,000	85,000	90,000
Customers served on site	\$750,000	\$671,657	\$1,000,000	\$750,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of customer complaints	800	750	750	800
Percent of current property tax levy collected in current year	88%	92%	93%	88%
Interest on Michigan Tax Tribunals	\$30,000	\$27,000	\$30,000	\$30,000
Delinquent Property Tax Collection rate	25%	25%	25%	25%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	8 days	8 days	10 days
Total time to process overpayments	45 days	35 days	35 days	45 days
<b>Activity Costs</b>	<b>\$5,888,660</b>	<b>\$5,862,616</b>	<b>\$6,460,057</b>	<b>\$3,874,391</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Treasury</b>	<b>2004-05</b>		<b>2005-06</b>		<b>2005-06</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Treasury Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>Budget Rec</b>	<b>FTE</b>
						<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	70	\$6,460,057	61	\$6,172,704	49	\$3,874,391
<b>APPROPRIATION TOTAL</b>	<b>70</b>	<b>\$6,460,057</b>	<b>61</b>	<b>\$6,172,704</b>	<b>49</b>	<b>\$3,874,391</b>
<b>ACTIVITY TOTAL</b>	<b>70</b>	<b>\$6,460,057</b>	<b>61</b>	<b>\$6,172,704</b>	<b>49</b>	<b>\$3,874,391</b>



**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,559,092	2,426,104	1,695,685
EMPBENESL - Employee Benefi	1,694,558	1,742,129	1,020,409
PROFSVCSL - Professional/Con	611,400	360,000	325,130
OPERSUPSL - Operating Suppli	93,195	168,499	82,267
OPERSVCSL - Operating Servic	1,501,812	1,475,972	750,900
<i>A23000 - Finance Department</i>	<i>6,460,057</i>	<i>6,172,704</i>	<i>3,874,391</i>
<b>AC2023 - Treasury</b>	<b>6,460,057</b>	<b>6,172,704</b>	<b>3,874,391</b>
<b>Grand Total</b>	<b>6,460,057</b>	<b>6,172,704</b>	<b>3,874,391</b>

## FINANCE (23)

### *ACCOUNTING OPERATIONS ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures; processing all payments including payrolls; investment of surplus funds, as well as coordinating the sale of bonds for the financing of the City's capital programs. This activity includes 1) General Accounting, (2) Project Administration, 3) Accounts Payable, 4) Payroll Audit, 5) Risk Management, and 6) Debt Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995. The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

#### GOALS:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

#### MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:

- The Accounts Payable Division is working with Comerica Bank and the Regional ACH Authority to implement a process of wiring vendor payments directly into their bank accounts. We hope to have this process implemented by the end of April, 2005.
- The Accounts Payable Division is working with ITS, DRMS, Finance Administration to implement Web-based invoicing. A pilot program will be implemented during the month of April to test the current vendor's program. The Accounts Payable Division is working with the ITS Department to implement a Web site so that vendors and City agencies can have direct access to Finance policies and procedures that affect the payment process, and any changes that might impact the payment processes.
- The Accounts Payable Division just completed a mass mailing to all City vendors to acquire their correct federal tax ID numbers.

#### PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:

- The Accounts Payable Division is planning to automate pricing our process to increase accuracy reduce processing to for vendor payments.
- The Accounts Payable Division is planning to have vendors consolidate their invoicing, to reduce the number of invoices that are sent for payment.
- The Accounts Payable Division would like to set up processes so that agencies as well as vendors can look online and see what stage their invoice document is in.
- The Accounts Payable Division is working with Project Administration and Purchasing divisions to develop procedures to eliminate the large number of items and dollars being processed through the "Imprest Cash Reimbursement" processes.

**FINANCE (23)****ACCOUNTING OPERATIONS MEASURES AND TARGETS**

<b>Type of Performance Measure:</b> List of Measures	<b>2002-03</b> <b>Actual</b>	<b>2003-04</b> <b>Actual</b>	<b>2004-05</b> <b>Projection</b>	<b>2005-06</b> <b>Target</b>
<b>Outputs: Units of Activity directed toward Goals</b>				
Vendor payments processed	207,377	198,736	177,808	169,781
Investment portfolio rate of return	1.65%	1.5%	N/A	N/A
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of employees on Workers' Compensation	600	N/A	N/A	N/A
General obligation bond credit rating (Moody's)	Baa1	Baa1	Baa1	Baa1
Workers' Comp payroll	\$8,989,535	\$8,950,000	\$8,950,000	N/A
Workers' Comp medical (excludes DWSD)	\$7,736,246	\$7,000,000	\$6,990,000	N/A
Number of Vehicular Accidents	1,226	1,052	1,000	N/A
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timely investigation of all accident reports	2.0 days	2.0 days	2.0 days	N/A
Percent of accounts payable paid in 45 days	94%	N/A	N/A	N/A
Number of days to process daily investment transactions	2	2	2	2
<b>Activity Costs</b>	<b>\$14,441,229</b>	<b>\$15,032,395</b>	<b>\$14,792,033</b>	<b>\$8,872,964</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Project Administration</b> <b>Accounts Division - Administration</b>	<b>2004-05</b> <b>Redbook</b>		<b>2005-06</b> <b>Dept Final</b> <b>Request</b>		<b>2005-06</b> <b>Mayor's</b> <b>Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	8	\$716,195	6	\$643,447	5	\$418,700
230030 - Accounts Payable	18	\$1,181,418	13	\$1,009,869	12	\$751,022
230060 - Payroll Audit	19	\$1,428,224	13	\$1,186,865	11	\$842,950
230090 - Debt Management	7	\$698,352	6	\$646,515	5	\$479,515
230100 - Risk Management	31	\$2,414,017	24	\$2,008,994	22	\$1,569,187
230130 - General Accounting	30	\$3,215,176	23	\$2,692,750	21	\$2,112,253
<b>APPROPRIATION TOTAL</b>	<b>113</b>	<b>\$9,653,382</b>	<b>85</b>	<b>\$8,188,440</b>	<b>76</b>	<b>\$6,173,627</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	70	\$5,138,651	54	\$3,963,277	42	\$2,699,337
<b>APPROPRIATION TOTAL</b>	<b>70</b>	<b>\$5,138,651</b>	<b>54</b>	<b>\$3,963,277</b>	<b>42</b>	<b>\$2,699,337</b>
<b>ACTIVITY TOTAL</b>	<b>183</b>	<b>\$14,792,033</b>	<b>139</b>	<b>\$12,151,717</b>	<b>118</b>	<b>\$8,872,964</b>

**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	8,222,754	6,441,474	4,966,067
EMPBENESL - Employee Benefi	5,439,803	4,661,952	3,070,468
PROFSVCSL - Professional/Con	94,031	60,633	48,133
OPERSUPSL - Operating Suppli	95,563	95,916	95,916
OPERSVCSL - Operating Servic	818,221	822,242	666,999
CAPEQUPSL - Capital Equipmei	3,661	24,500	1,381
OTHEXPSSL - Other Expenses	94,000	0	0
FIXEDCHGSL - Fixed Charges	24,000	45,000	24,000
<i>A23000 - Finance Department</i>	<i>14,792,033</i>	<i>12,151,717</i>	<i>8,872,964</i>
<b>AC2523 - Accounting Operations</b>	<b>14,792,033</b>	<b>12,151,717</b>	<b>8,872,964</b>
<b>Grand Total</b>	<b>14,792,033</b>	<b>12,151,717</b>	<b>8,872,964</b>

## **FINANCE (23)**

### ***INCOME TAX OPERATION ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

#### GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

#### MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:

Several major initiatives are underway:

- Timely processing of Income Tax returns.
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of utility deregulation on City's revenue.
- Provide support and maintenance of Tax Imaging System hardware and software.
- Maximize revenue collections of delinquent taxpayers working with outside collection agency.
- Electronic processing of withholding payments.
- Continue non-filer program to increase taxpayer compliance with City Ordinance.
- Lower the interest paid on refunds.

#### PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:

- Web site enhancements including online inquiries.
- Implement Interactive Voice Response System.
- Continue specialized compliance with the Internal Revenue Service.
- Electronic Tax Filing.
- Upgrade of Income Tax Call Center distribution telephone system

## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure:	2002-03	2003-04	2004-05	2005-06
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Refunds paid (checks issued)	228,793	220,642	220,000	220,000
Annual returns processed (estimates, income tax and withholding)	536,745	515,029	520,000	520,000
Assessments issued	436,077	849,145	100,000	100,000
Payment documents processed	223,037	223,629	230,000	230,000
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	4,565	4,192	4,000	4,000
Income Tax returns processed	345,831	335,378	330,000	330,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Interest paid for late refunds	117,112	66,122	100,000	100,000
Income tax collections percent of budget	96%	93%	100%	100%
Utility Users Tax collections as percent of budget	96%	91%	100%	100%
Collection of litigated UUT	\$212,592	\$0	\$0	\$0
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of tax returns timely processed	70%	65%	60%	60%
<b>Activity Costs</b>	<b>\$6,564,136</b>	<b>\$6,582,672</b>	<b>\$7,048,820</b>	<b>\$4,330,803</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Income Tax</b>	<b>2004-05 Redbook</b>		<b>2005-06 Dept Final Request</b>		<b>2005-06 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - City Income Tax Operation</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	86	\$7,048,820	85	\$6,150,705	57	\$4,330,803
<b>APPROPRIATION TOTAL</b>	<b>86</b>	<b>\$7,048,820</b>	<b>85</b>	<b>\$6,150,705</b>	<b>57</b>	<b>\$4,330,803</b>
<b>ACTIVITY TOTAL</b>	<b>86</b>	<b>\$7,048,820</b>	<b>85</b>	<b>\$6,150,705</b>	<b>57</b>	<b>\$4,330,803</b>



**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,105,258	2,750,942	1,996,890
EMPBENESL - Employee Benefi	2,047,231	1,969,006	1,237,870
PROFSVCSL - Professional/Con	296,000	154,121	154,121
OPERSUPSL - Operating Suppli	345,690	178,738	178,738
OPERSVCSL - Operating Servic	866,580	937,774	603,059
FIXEDCHGSL - Fixed Charges	388,061	160,124	160,124
<i>A23000 - Finance Department</i>	<i>7,048,820</i>	<i>6,150,705</i>	<i>4,330,803</i>
<b>AC3023 - Income Tax Operation</b>	<b>7,048,820</b>	<b>6,150,705</b>	<b>4,330,803</b>
<b>Grand Total</b>	<b>7,048,820</b>	<b>6,150,705</b>	<b>4,330,803</b>

## **FINANCE (23)**

### ***PENSION ADMINISTRATION ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: PENSION ADMINISTRATION**

This activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

#### **GOALS:**

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
  - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit and pay all medical exams for employees applying for disability retirements.
  - Educate staff to daily shred all discarded documents, which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
  - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
  - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
  - Maintain and enhance the Retirement System Investment Web site.
  - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
  - Communicate with all active and retired employees on ongoing basis.
  - Maintain and enhance the Retirement System's Internet Web site.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
  - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
  - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
  - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
  - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit all disability earnings to ensure proper payment.
  - Prepare all reports required by the trustees.
  - Produce an annual report to be distributed to all active and retired employees and other interested parties.
  - Produce personal employee benefit statements.
  - Produce semiannual newsletter.
  - Audit and pay all death benefits for active and retired employees.

#### **MAJOR INITIATIVES FOR FY 2004-05 and FY 2005-06:**

- Implementation of the 1988 Defined Contribution Plan during calendar year 2004-05.
- Completion of the rewrite of the Pension Payroll System

#### **PLANNING FOR THE FUTURE FOR FY 2005-06, FY 2006-07 and BEYOND:**

- Phase III of our imaging system project to image all investment and accountability related documents and files.

## FINANCE (23)

### *PENSION ADMINISTRATION MEASURES TARGETS*

<b>Type of Performance Measure:</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
List of Measures	Actual	Actual	Projection	Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	951	847	820	850
<b>Outputs: Units of Activity directed toward Goals</b>				
Disabilities approved	99	74	60	60
Accuracy of computation and payment	99.5%	99.5%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of retirees using direct deposit	67%	69%	70%	70%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	5	5
<b>Activity Costs</b>	<b>\$4,146,614</b>	<b>\$3,424,544</b>	<b>\$7,044,769</b>	<b>\$6,551,085</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Pension</b>	<b>2004-05 Redbook</b>		<b>2005-06 Dept Final Request</b>		<b>2005-06 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - Pension and Employee Benef</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benef						
230040 - Pension	42	\$7,044,769	42	\$8,040,370	42	\$6,551,085
<b>APPROPRIATION TOTAL</b>	<b>42</b>	<b>\$7,044,769</b>	<b>42</b>	<b>\$8,040,370</b>	<b>42</b>	<b>\$6,551,085</b>
<b>ACTIVITY TOTAL</b>	<b>42</b>	<b>\$7,044,769</b>	<b>42</b>	<b>\$8,040,370</b>	<b>42</b>	<b>\$6,551,085</b>

**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriations - Summary Objects**

	<b>2004-05 Redbook</b>	<b>2005-06 Dept Final Request</b>	<b>2005-06 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,936,664	2,034,969	1,756,491
EMPBENESL - Employee Benefi	1,273,912	1,448,972	1,077,044
PROFSVCSL - Professional/Con	2,740,450	3,431,050	2,719,800
OPERSUPSL - Operating Suppli	74,500	75,750	75,750
OPERSVCSL - Operating Servic	813,707	834,829	707,200
CAPEQUPSL - Capital Equipmei	20,000	20,000	20,000
OTHEXPSSL - Other Expenses	185,536	194,800	194,800
<i>A23000 - Finance Department</i>	<i>7,044,769</i>	<i>8,040,370</i>	<i>6,551,085</i>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>7,044,769</b>	<b>8,040,370</b>	<b>6,551,085</b>
<b>Grand Total</b>	<b>7,044,769</b>	<b>8,040,370</b>	<b>6,551,085</b>

**CITY OF DETROIT**  
**Budget Development for FY 2005-2006**  
**Appropriation Summary - Revenues**

	2003-04 Actuals	2004-05 Redbook	2005-06 Dept Final Request	2005-06 Adopted Budget	Variance
<b>A23000 - Finance Department</b>					
00060 - Assessments Division					
447370 - Sale-Mfrd & Reproduce	15,597	58,000	58,000	58,000	0
00060 - Assessments Division	15,597	58,000	58,000	58,000	0
00061 - Purchasing Division					
472230 - Recoveries	27	0	0	0	0
00061 - Purchasing Division	27	0	0	0	0
00063 - Treasury Division					
448115 - Other Fees	382,638	304,837	390,000	390,000	85,163
472100 - Other Forfeits And Pen	40,278	33,884	45,000	45,000	11,116
474130 - Misc Recpts-Cash Ove	(150)	0	0	0	0
474140 - Misc Receipts-Postage	187,082	280,500	200,000	200,000	(80,500)
00063 - Treasury Division	609,848	619,221	635,000	635,000	15,779
00245 - Accounts Division - Administration					
447155 - Prisoners Care -C	135	0	0	0	0
447500 - Sale-Misc Supplies -	190	0	0	0	0
447555 - Other Reimbursements	161,991	187,388	387,388	187,388	0
449125 - Personal Services	114,839	161,200	124,500	124,500	(36,700)
449155 - Personal Services-Dep	275,676	735,108	719,162	719,162	(15,946)
472205 - Insurance	7,275	0	0	0	0
472230 - Recoveries	(55,053)	0	0	0	0
472245 - Recoveries -De	26,763	0	0	0	0
474100 - Miscellaneous Receipts	913,707	0	0	0	0
524100 - Interagy Recpts-Comm	0	7,924	41,044	7,924	0
00245 - Accounts Division - Administration	1,445,523	1,091,620	1,272,094	1,038,974	(52,646)
00247 - Accounts - City Income Tax Operation					
472230 - Recoveries	110	2,000	0	0	(2,000)
00247 - Accounts - City Income Tax O	110	2,000	0	0	(2,000)
00246 - Accounts - Pension and Employee Bene					
447615 - Other Reimb - Pension	3,343,050	6,461,769	7,445,370	5,956,085	(505,684)
00246 - Accounts - Pension and Empl	3,343,050	6,461,769	7,445,370	5,956,085	(505,684)
00897 - Eastern Market Renovations					
522100 - Sale Of Bonds	20,930	0	0	0	0
00897 - Eastern Market Renovations	20,930	0	0	0	0
<b>A23000 - Finance Department</b>	<b>5,435,085</b>	<b>8,232,610</b>	<b>9,410,464</b>	<b>7,688,059</b>	<b>(544,551)</b>
<b>Grand Total</b>	<b>5,435,085</b>	<b>8,232,610</b>	<b>9,410,464</b>	<b>7,688,059</b>	<b>(544,551)</b>

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00058 - Administration</b>			
<b>230010 - Administration</b>			
Finance Director	1	1	1
Deputy Finance Director	1	1	1
Manager I - Finance	2	2	2
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Office Assistant II	1	1	1
<b>Total Administration</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Total Administration</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>00060 - Assessments Division</b>			
<b>230120 - Assessment</b>			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	3	4	1
Business System Support Splst	1	2	0
Sprv-Assessment Rec & Admin	2	1	1
Assessors Board Coord	1	1	1
Appraiser III	10	4	3
Appraiser II	10	11	14
Appraiser I	7	7	4
Appraisal Technician II	4	4	4
Appraisal Technician I	11	9	6
Sr Assoc Civil Eng - Design	1	1	0
Executive Secretary I	1	1	1
Senior Stenographer	2	2	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	4	2
Office Assistant III	4	4	1
Clerk	3	3	2

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00060 - Assessments Division</b>			
<b>230120 - Assessment</b>			
Principal Appraiser - Realty	0	0	0
<b>Total Assessment</b>	<b>71</b>	<b>65</b>	<b>48</b>
<b>Total Assessments Division</b>	<b>71</b>	<b>65</b>	<b>48</b>
<b>00061 - Purchasing Division</b>			
<b>230080 - Purchasing</b>			
Purchasing Director	1	1	1
Manager II - Finance	2	2	2
Business System Support Splst	3	2	2
Principal Purchases Agent	5	4	4
Purchases Agent III	12	8	8
Purchasing Assistant	5	4	4
Executive Secretary II	1	1	1
Head Clerk	1	0	0
<b>Total Purchasing</b>	<b>30</b>	<b>22</b>	<b>22</b>
<b>Total Purchasing Division</b>	<b>30</b>	<b>22</b>	<b>22</b>
<b>00063 - Treasury Division</b>			
<b>230070 - Treasury</b>			
Treasurer	1	1	1
Deputy City Treasurer	0	1	1
Manager I - Finance	1	1	1
Principal Accountant	2	2	1
Senior Accountant	4	4	2
Records Systems Specialist II	1	1	1
Executive Secretary I	1	1	1
Head Clerk	4	4	2
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	3	3	2
Revenue Collector	11	10	11
Revenue Collections Clerk	3	3	3
Principal Clerk	10	10	5



**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00063 - Treasury Division</b>			
<b>230070 - Treasury</b>			
Senior Teller	6	5	4
Senior Clerk	10	10	7
Office Assistant III	6	6	4
Clerk	4	1	1
Office Assistant II	1	1	1
Senior Clerk/Teller	0	0	0
Deputy City Treasurer	1	0	0
Principal Clerk	0	0	0
<b>Total Treasury</b>	<b>70</b>	<b>65</b>	<b>49</b>
<b>Total Treasury Division</b>	<b>70</b>	<b>65</b>	<b>49</b>
<b>00245 - Accounts Division - Administration</b>			
<b>230020 - Project Administration</b>			
Manager I - Finance	1	1	1
Principal Accountant	5	4	4
Senior Accountant	2	0	0
Manager II - Finance	0	1	0
<b>Total Project Administration</b>	<b>8</b>	<b>6</b>	<b>5</b>
<b>230030 - Accounts Payable</b>			
Manager I - Finance	1	1	1
Admin Asst - GD III - Finance	1	1	1
Principal Clerk	2	1	0
Clerk	1	0	0
Office Assistant II	1	1	1
Senior Voucher Audit Clerk	4	2	2
Voucher Audit Clerk	8	7	7
<b>Total Accounts Payable</b>	<b>18</b>	<b>13</b>	<b>12</b>
<b>230060 - Payroll Audit</b>			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	2	2
Principal Accountant	1	1	1

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00245 - Accounts Division - Administration</b>			
<b>230060 - Payroll Audit</b>			
Senior Accountant	2	2	0
Principal Governmental Analyst	1	1	0
Administrative Specialist I	1	0	0
Sr Payroll Audit Clerk	6	4	3
Payroll Audit Clerk	4	2	2
Head Clerk	1	1	1
Senior Accountant	0	0	0
Manager II - Finance	0	1	1
<b>Total Payroll Audit</b>	<b>19</b>	<b>15</b>	<b>11</b>
<b>230090 - Debt Management</b>			
General Manager - Finance	1	1	0
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Investment Agent	1	1	1
Principal Accountant	1	1	1
Senior Accountant	1	1	1
Office Assistant III	1	0	0
<b>Total Debt Management</b>	<b>7</b>	<b>6</b>	<b>5</b>
<b>230100 - Risk Management</b>			
General Manager - Finance	1	1	1
Manager I - Finance	3	3	2
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	7	6	6
Supervising Safety Officer	1	1	1
Safety Officer	8	5	4
Assistant Safety Officer	3	3	1
Office Assistant III	1	1	1
Clerk	2	1	2

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00245 - Accounts Division - Administration</b>			
<b>230100 - Risk Management</b>			
Office Assistant II	3	1	2
<b>Total Risk Management</b>	<b>31</b>	<b>24</b>	<b>22</b>
<b>230130 - General Accounting</b>			
Chief Accounting Officer	1	1	1
General Manager - Finance	1	1	1
Manager II - Finance	2	1	1
Manager I - Finance	3	3	3
Business System Support Splst	3	3	3
Principal Accountant	11	11	9
Senior Accountant	4	1	1
Executive Secretary I	1	1	1
Principal Clerk	2	2	0
Office Assistant III	2	1	1
Principal Clerk	0	0	0
<b>Total General Accounting</b>	<b>30</b>	<b>25</b>	<b>21</b>
<b>Total Accounts Division - Administration</b>	<b>113</b>	<b>87</b>	<b>76</b>
<b>00246 - Accounts - Pension and Employee Be</b>			
<b>230040 - Pension</b>			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	3	3	3
Investment Analyst	1	1	1
Principal Accountant	3	3	3
Office Management Assistant	1	1	1
Senior Accountant	7	7	7
Principal Governmental Analyst	1	1	1
Head Clerk	2	2	2
Principal Clerk	4	4	4
Recording Secretary - Ret Sys	3	3	3
Senior Clerk	4	4	4

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY 2004	DEPT REQUEST	MAYORS FY 2005
Organization	2005 FTE	FY 2005 2006 FTE	2006 FTE
Classification			
<b>00246 - Accounts - Pension and Employee Be</b>			
<b>230040 - Pension</b>			
Office Assistant III	6	6	6
Senior Stenographer	1	1	1
Clerk	2	2	2
Office Assistant II	1	1	1
<b>Total Pension</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Total Accounts - Pension and Employee Bene</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>00247 - Accounts - City Income Tax Operation</b>			
<b>230110 - Income Tax</b>			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	1
Manager I - Finance	2	3	2
Principal Accountant	4	4	4
Senior Accountant	8	8	3
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	16	15	14
Income Tax Investigator	15	14	11
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	5	5	2
Clerk	10	10	0
Office Assistant III	4	4	4
Office Assistant II	13	13	9
<b>Total Income Tax</b>	<b>86</b>	<b>85</b>	<b>57</b>
<b>Total Accounts - City Income Tax Operation</b>	<b>86</b>	<b>85</b>	<b>57</b>
<b>00832 - Departmental Accounting Operations</b>			
<b>230050 - Departmental Accounting Operatio</b>			
Manager II - Finance	2	3	3
Manager I - Finance	5	5	4
Business System Support Splst	2	2	2

**CITY OF DETROIT**  
**MAYOR'S 2005/2006 RECOMMENDED BUDGET**

**Finance Department**

<b>Appropriation</b>	<b>REDBOOK FY 2004</b>	<b>DEPT REQUEST</b>	<b>MAYORS FY 2005</b>
<b>Organization</b>	<b>2005 FTE</b>	<b>FY 2005 2006 FTE</b>	<b>2006 FTE</b>
<b>Classification</b>			
<b>00832 - Departmental Accounting Operations</b>			
<b>230050 - Departmental Accounting Operations</b>			
Principal Accountant	14	11	8
Senior Accountant	21	16	9
Semi-Senior Accountant	5	5	0
Sr Governmental Analyst	3	3	2
Senior Bookkeeper	1	1	1
Principal Clerk	1	1	1
Senior Clerk	6	5	4
Office Assistant III	7	5	5
Office Assistant II	3	1	1
Sr Governmental Analyst	0	0	0
Semi-Senior Accountant	0	0	0
Accountant I	0	0	2
<b>Total Departmental Accounting Operations</b>	<b>70</b>	<b>58</b>	<b>42</b>
<b>Total Departmental Accounting Operations</b>	<b>70</b>	<b>58</b>	<b>42</b>
<b>Agency Total</b>	<b>489</b>	<b>433</b>	<b>343</b>